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ABSTRACT

This report responds to a congressional request for information on the following selected issues involving intercollegiate athletics: (1) revenue and expenses of the National Collegiate Athletic Association (NCAA) and its member schools' athletic departments; (2) a data profile on the gender and race/ethnicity of staff members in five selected positions in schools' athletic departments; and (3) compensation data for these staff. From testimony before a Congressional subcommittee, it was revealed that the NCAA had revenues of $152.5 million and expenses of $151.3 million for the year ending August 31, 1991. Across Division I schools, men held all but one of the positions of athletic director, all football head coach positions, and all men's basketball head coach positions. Average compensation for personnel in the five athletic department positions, including their school base salary, additional school benefits, and income from sources outside the school, varied considerably from an average of $114,759 for head football coaches to an average of $44,996 for head coaches of women's basketball. However when comparing head coaches of women's basketball, women coaches had a higher average wage than did men head coaches. Appendices include a description of the Government Accounting Office's questionnaire methodology, various response compilations from Division I schools, and NCAA statements of revenue. (GLR)

United States General Accounting Office

GAO

Report to the Chairwoman, Subcommittee on Commerce, Consumer Protection, and Competitiveness, Committee on Energy and Commerce, House of Representatives

August 1992

INTERCOLLEGIATE ATHLETICS

Compensation Varies for Selected Personnel in Athletic Departments

HE 020 028

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GAO

United States
General Accounting Office
Washington, D.C. 20548

Human Resources Division

B-248451

August 19, 1992

The Honorable Cardiss Collins
Chairwoman, Subcommittee on Commerce,
Consumer Protection, and
Competitiveness
Committee on Energy and Commerce
House of Representatives

Dear Madam Chairwoman:

This report responds to your request for information on selected issues involving intercollegiate athletics. In your request, you noted that the Subcommittee was concerned about the numerous inquiries it received from other Members of the Congress, state legislators, and the public. These inquiries focused on certain issues related to intercollegiate athletics, which generates over $1 billion in interstate commerce each year.

You asked that we (1) review data on the revenues and expenses of the National Collegiate Athletic Association (NCAA) and its member schools' athletic departments, (2) develop profile data on the gender and race/ethnicity of staff members in five selected positions in schools' athletic departments, and (3) develop compensation data for these staff. You also asked that we analyze the profile and compensation data by comparing information for schools designated as historically black schools by the Higher Education Act of 1965, as amended, to similar information for the other schools in the largest of NCAA's three divisions—division I.

On April 9, 1992, we testified before the Subcommittee on our preliminary results.[1] This report includes the information contained in our testimony and additional information concerning our final results.

Results in Brief

The NCAA had revenues of $152.5 million and expenses of $151.3 million for the year ending August 31, 1991. Its major revenue source was television fees ($118.5 million) and its largest expense was the distribution of revenue to member schools—$79.2 million. The NCAA's larger member schools' athletic departments averaged $9.7 million in revenues and $9.6 million in expenses during fiscal year 1989—although 40 percent of the

[1]Intercollegiate Athletics: Revenues and Expenses, Gender and Minority Profiles, and Compensation in Athletic Departments (GAO/T-HRD-92-25, Apr. 9, 1992).

schools reported budget deficits. The schools' largest revenue source was ticket sales (35 percent), and salaries and wages their largest expense (23 percent).

Across division I schools, men held all the positions of athletic director, head football coach, and head coach for men's basketball, except in one case where a woman was the athletic director. Women more often held positions as head of women's athletic programs and head coach for women's basketball, although 38 percent of the head coaches for women's basketball were men. Except for personnel we surveyed at historically black schools, athletic department positions were mostly held by nonminorities at the other division I schools. Minorities were most frequently represented as head coaches for men's basketball—19 percent.

Average compensation for personnel in the five selected athletic department positions, including their school base salary, additional school benefits, and income from sources outside the school, varied considerably. Head football coaches had the highest average total compensation—$114,759, while head coaches for women's basketball had the lowest—$44,996. Head coaches for women's basketball always had lower average compensation than head coaches for men's basketball. However, when comparing compensation for women and men who were head coaches for women's basketball, women had a higher average total compensation—$47,356 versus $41,279, respectively.

Background

Founded in 1906, the NCAA is a voluntary, unincorporated association that administers intercollegiate athletics. Its membership consists of over 800 4-year colleges and universities. All NCAA policies and activities are controlled by its member schools, which meet at an annual convention in January. Voting authority of each member rests with its chief executive officer, normally the school president or chancellor.

NCAA member schools belong to one of three divisions. A school's classification is generally based on items such as the number of sports sponsored. Typically, schools with the largest number of athletic programs and facilities belong to division I and schools with smaller programs are in divisions II or III. In addition, division I schools are subdivided into three categories, I-A, I-AA, and I-AAA, with schools that have the larger football programs generally in division I-A.

NCAA's charter allows it to study all phases of intercollegiate athletics. In this capacity, the NCAA issued reports on minority hiring and gender equity in January and March 1992, respectively. It also conducts a survey every 4 years relating to the revenues and expenses of its member schools' athletic activities for the NCAA's three divisions. The last report was issued in October 1990 and covered revenues and expenses for the 4 years ending in fiscal year 1989.

Scope and Methodology

We analyzed NCAA data for revenues and expenses of the NCAA and its member schools. The NCAA gave us revenue and expense data for its year ending August 31, 1991. We also used the NCAA's October 1990 report to develop data on the revenue and expenses of the member schools' athletic departments. We focused on revenue and expense totals from I-A schools, where the survey response rate was the best—82 percent (87 of 106 schools).

We developed a questionnaire to obtain information on gender, race/ethnicity, and compensation data for the athletic departments of the 298 schools in division I. The questionnaire was mailed to the athletic director at each school and asked for information for the 1990-91 academic year for five positions: (1) athletic director, (2) head of women's athletic programs, (3) head football coach, (4) head coach for men's basketball, and (5) head coach for women's basketball. (Information on our questionnaire methodology is in app. I.) With your concurrence, we pledged confidentiality to the schools that responded to our questionnaire. Eighty-seven percent of the schools (259) answered at least one question, including 16 of the 19 historically black schools in division I.

We performed separate analyses for individuals who (1) held only one of the five positions surveyed and (2) concurrently held more than one of these positions. Our analysis comparing results for historically black schools to the other division I schools that was included in our testimony is contained in appendix II. The results for historically black schools are based on a maximum of 16 schools; therefore, caution must be exercised in using these results because of the limited number of schools.

This letter summarizes the results for the 259 division I schools responding to our survey. Appendixes III and IV contain the results for each question to which schools responded that one person either (1) occupied each of the five athletic positions surveyed or (2) concurrently occupied more than one of the five positions, respectively. These two appendixes also

include the ranges between the minimum and maximum income amounts cited. The ranges for some income items were extremely wide and this should be considered in evaluating the averages cited.

We made no attempt to adjust the compensation data we received to reflect issues such as an individual's experience in athletics, years of service in a particular position, size of the school, or size of the athletic programs. In addition, we did not verify respondents' answers.

Appendix V contains information from the NCAA's annual report on its revenues and expenses for the years ending August 31, 1990, and August 31, 1991. We did not verify this information.

Our work was conducted between June 1991 and March 1992 in accordance with generally accepted government auditing standards. Other GAO products on intercollegiate athletics are listed opposite the inside back cover of this report.

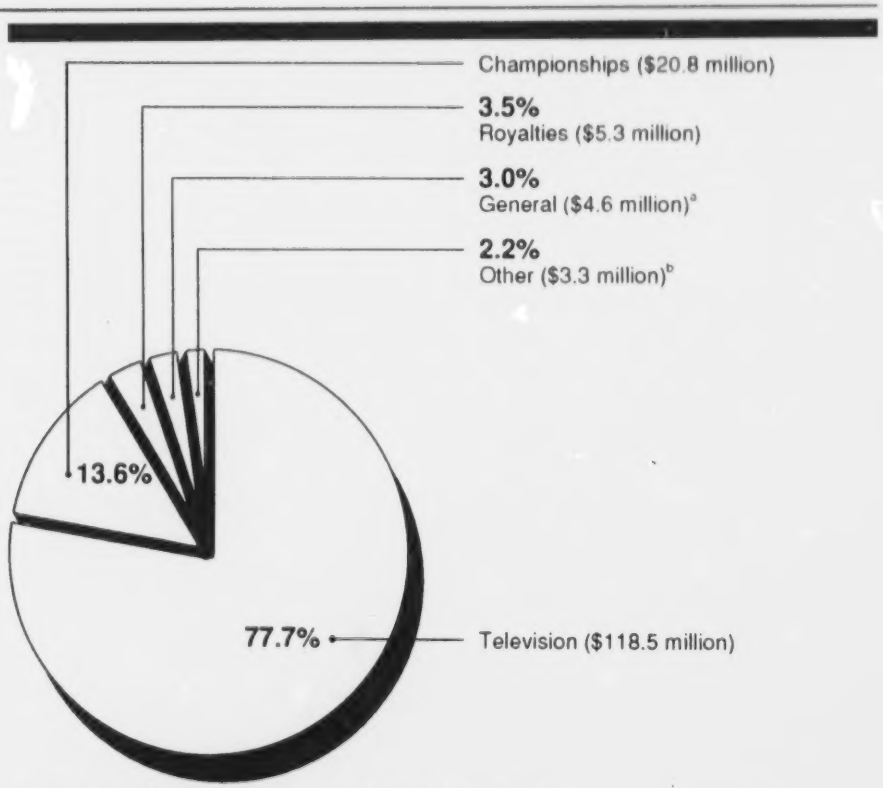
Revenues and Expenses of the NCAA and Its Member Schools

NCAA's Revenues and Expenses

The NCAA reported revenues of $152.5 million and expenses of $151.3 million, resulting in a surplus of $1.2 million, for the year ending August 31, 1991.

Figure 1 shows that television fees—primarily for broadcasting rights—was the NCAA's major revenue source: $118.5 million or nearly 78 percent of the total. Revenues of $20.8 million from sports championship activities—such as its annual basketball tournament—followed, providing about 14 percent of total revenue.

Figure 1: NCAA's Revenues

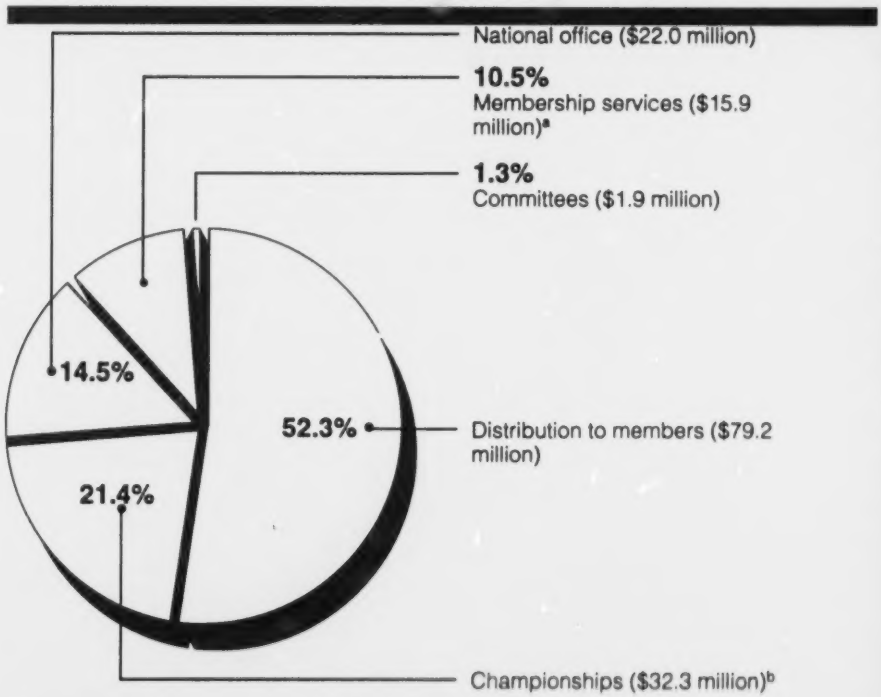


[a]Includes publishing, grants, communications, and visitor center.

[b]Includes such items as investments and membership dues.

The majority of the NCAA's expenses ($79.2 million) was for the distribution of revenues to member schools for activities, such as grants-in-aid and sports sponsorships. The next largest expense category, as shown in figure 2, was to support its championship activities ($32.3 million).

Figure 2: NCAA's Expenses



[a]Of this amount, $3.5 million was spent for scholarships, youth programs, and catastrophic insurance for student-athletes.

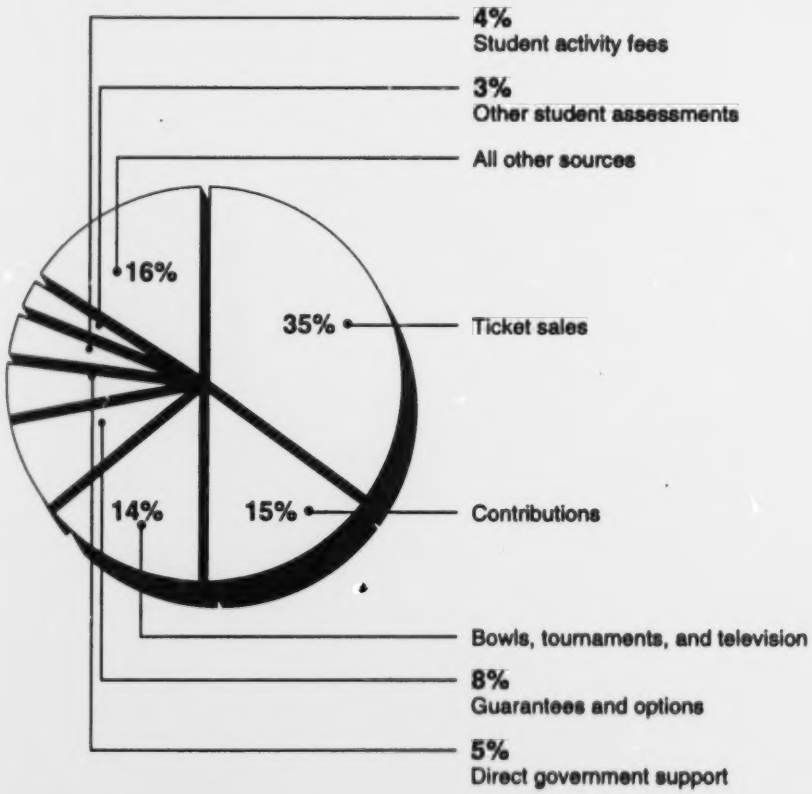
[b]Of this amount, $25.7 million was paid directly to member schools for team transportation and per-diem expenses in conjunction with their participation in NCAA championships.

Member Schools' Revenues and Expenses

The athletic departments of the NCAA's division I-A member schools averaged $9.7 million in revenues and $9.6 million in expenses for fiscal year 1989. Fifty-five percent of these schools reported a surplus, 40 percent reported a deficit, and 5 percent reported a balanced budget.

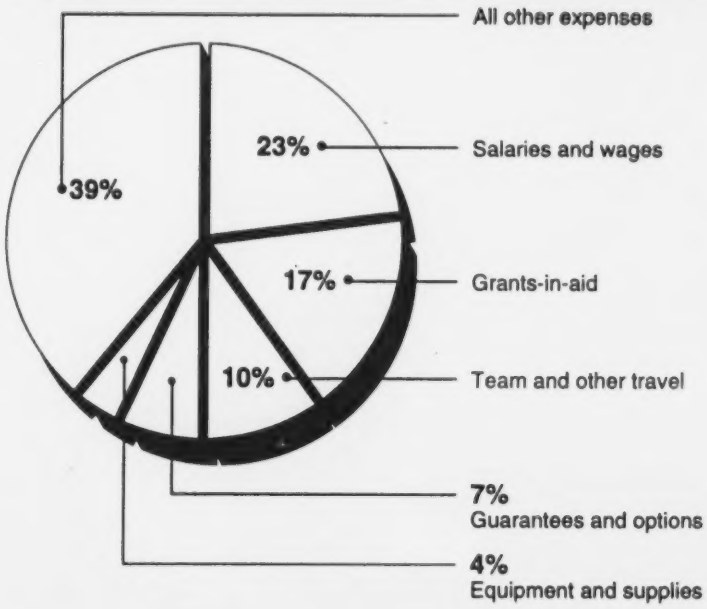
Ticket sales was the largest source of revenue, accounting for 35 percent of revenues at division I-A schools. Figure 3 shows the schools' revenue by source for fiscal year 1989.

Figure 3: Division I-A Schools' Revenues



Salaries and wages, including fringe benefits, were the largest single expense for division I-A schools, accounting for 23 percent of operating expenses for fiscal year 1989. Figure 4 shows the schools' expenses by category.

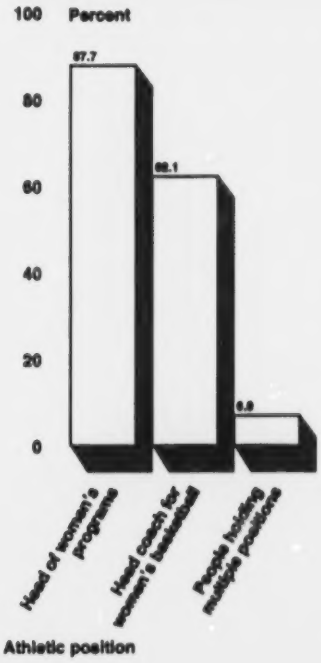
Figure 4: Division I-A Schools' Expenses



Gender Profile

Only one woman in division I served as athletic director, and no women coached football or men's basketball for the schools responding to our questionnaire. Figure 5 shows that women were more frequently represented as the head of women's programs (88 percent). In addition, women held 62 percent of the positions as head coaches for women's basketball and represented about 7 percent of those having multiple positions.

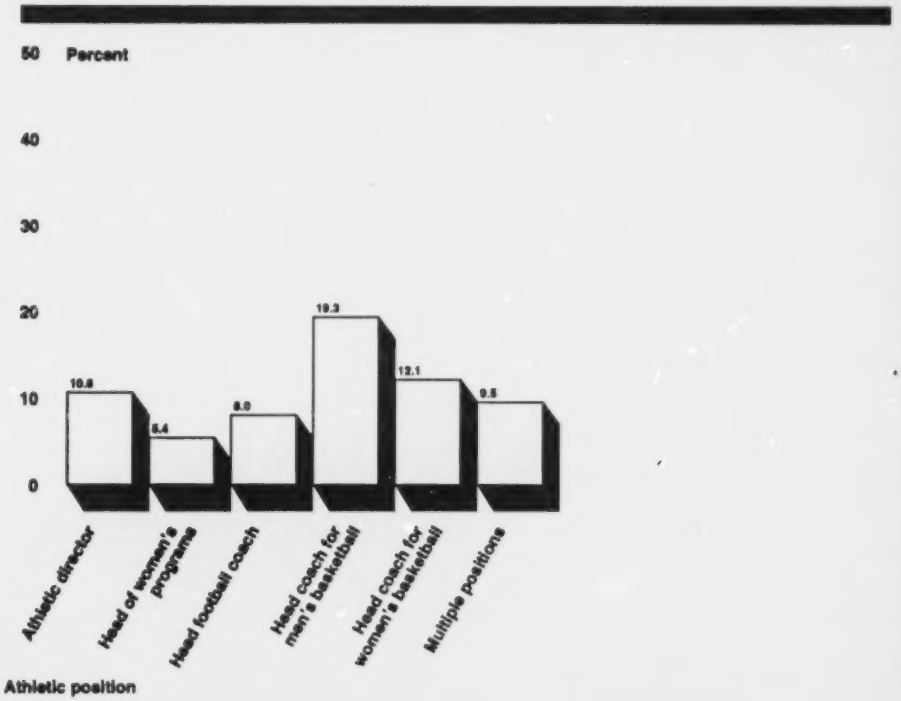
Figure 5: Women's Representation in Selected Positions at Division I Schools



Minority Profile

Except for historically black schools, minorities rarely held athletic department positions at division I schools. (Figure II.2 shows the results for minorities as a percentage of staff at other than historically black schools in division I.) Figure 6, which includes the results for historically black schools, shows that head coach of men's basketball was the position most frequently held by minorities—about 19 percent of the positions for the schools responding to our questionnaire.

Figure 6: Minorities as a Percentage of Staff in Selected Athletic Positions at Division I Schools



The NCAA found similar results in its study on minority hiring.

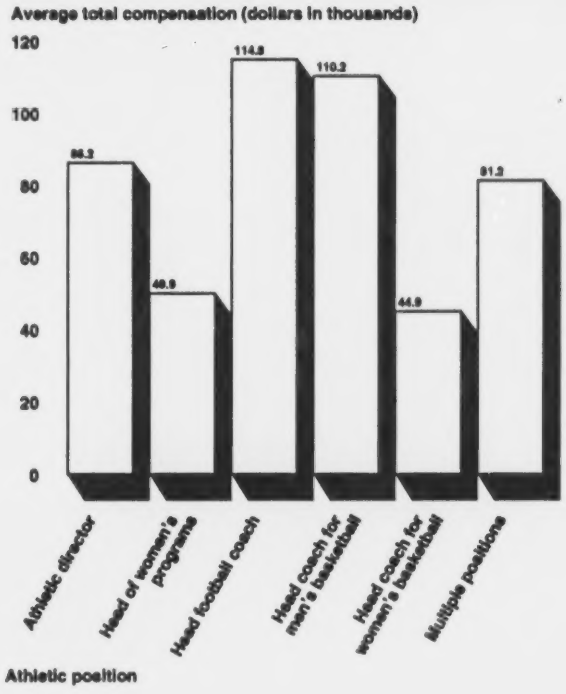
Average Compensation Received by Personnel in Selected Athletic Positions

The average amount cited for each income item that follows is the average amount earned by those persons receiving and reporting such income for the 259 schools responding to our questionnaire. The ranges for some income items were extremely wide and this should be considered in evaluating the averages cited. (See apps. III and IV.) Many schools reported that not all persons in the surveyed positions received additional school benefits or outside income.

Total Income

Head football coaches had the highest average total compensation—$114,759. Figure 7 also shows that head coaches for women's basketball earned an average total compensation of $44,996—the lowest of the positions surveyed—compared to $110,180 for head coaches for men's basketball. Thus, head coaches for women's basketball earned 41 percent of the average total compensation for head coaches for men's basketball.

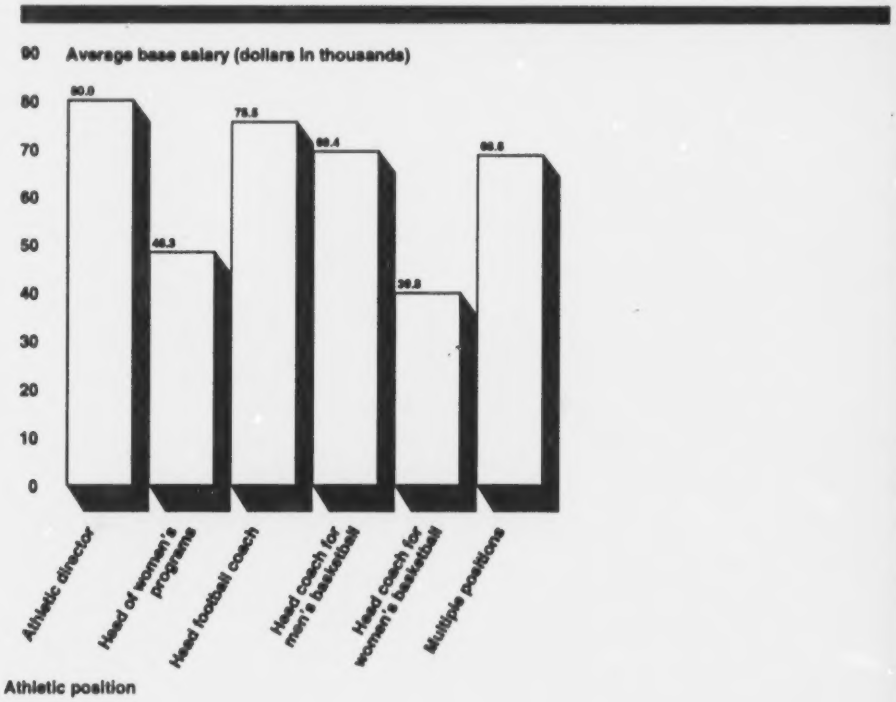
Figure 7: Average Total Compensation for Selected Athletic Positions at Division I Schools



Base Salaries

Athletic directors had the highest average base salary—$80,047—at division I schools. Figure 8 also shows that head coaches for women's basketball earned an average base salary of $39,838—the lowest of the positions surveyed—compared to $69,390 for head coaches for men's basketball. Thus, head coaches for women's basketball earned 57 percent of the average base salary for head coaches for men's basketball.

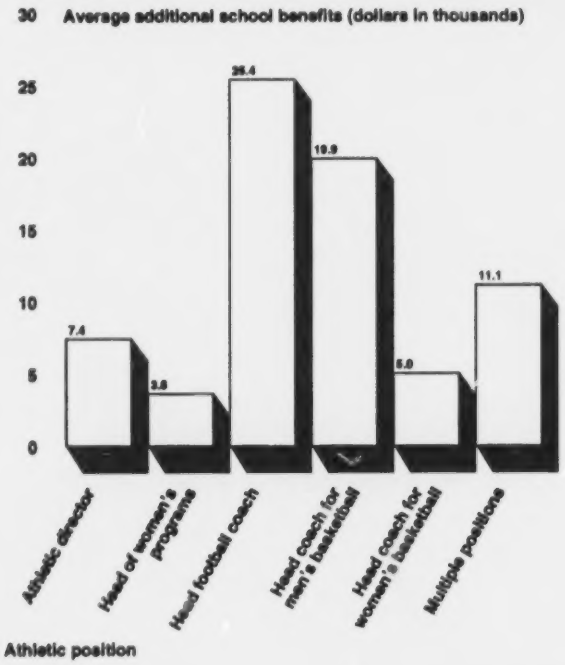
Figure 8: Average Base Salaries for Selected Athletic Positions at Division I Schools



Additional School Benefits

Head football coaches had the highest additional school benefits—$25,431—for those earning such benefits at division I schools. These benefits can represent items such as club memberships and housing assistance. Figure 9 also shows that head coaches for women's basketball earned average additional school benefits of $5,003 compared to $19,955 for head coaches for men's basketball. Thus, head coaches for women's basketball earned 25 percent of the average additional school benefits for head coaches for men's basketball.

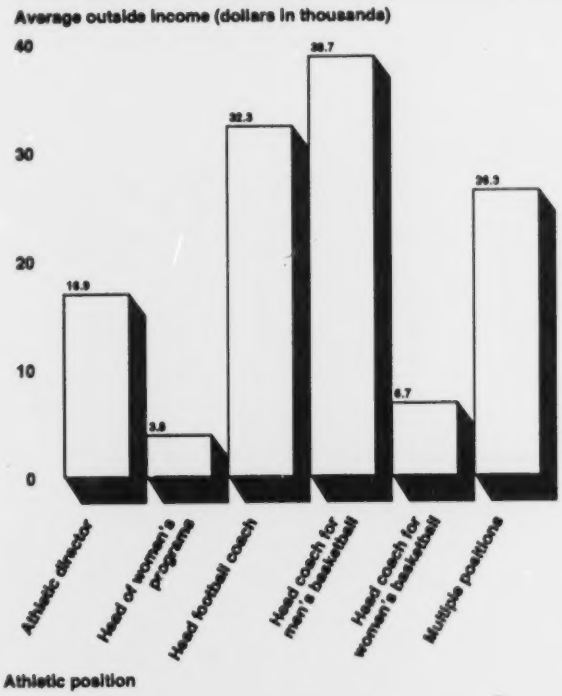
Figure 9: Average Additional School Benefits for Selected Athletic Positions at Division I Schools



Outside Income

Head coaches for men's basketball had the highest average income—$38,686—for those receiving income from sources outside the schools. Figure 10 shows that head coaches for women's basketball had average outside earnings of $6,651; 17 percent of the average outside income for head coaches for men's basketball.

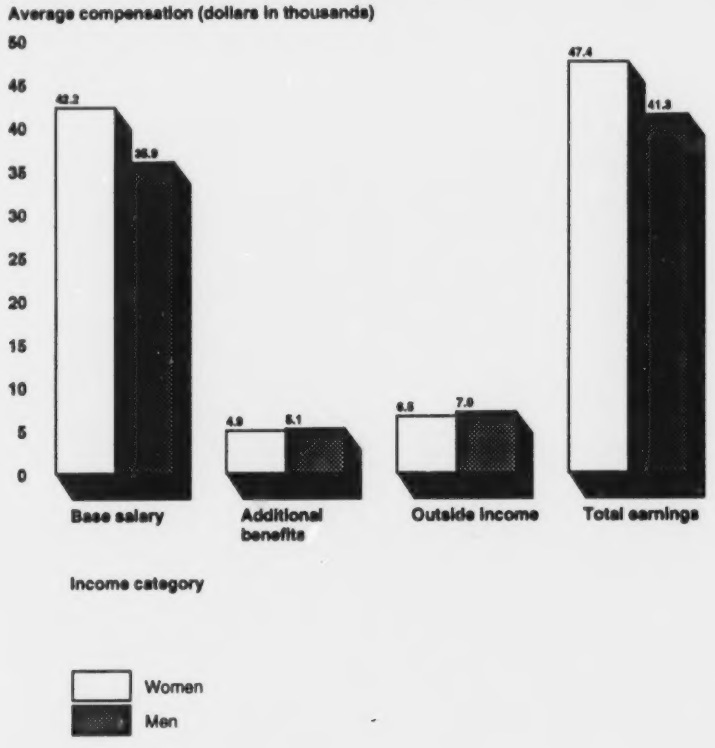
Figure 10: Average Outside Income for Selected Athletic Positions at Division I Schools



Comparative Compensation for Women and Men Coaching Women's Basketball

We also compared the earnings for women and men who coach women's basketball at division I schools. We found that women had a higher average base salary and total compensation than men at division I schools, although men earned slightly more in average additional school benefits and outside income. Figure 11 shows these results.

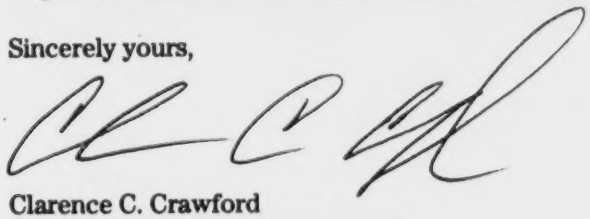
Figure 11: Average Compensation for Women and Men Coaching Women's Basketball at Division I Schools



As agreed with your office, we did not obtain written comments on this report from the NCAA. We did, however, discuss its contents with NCAA officials who agreed with its findings.

We are sending copies of this report to other congressional committees, the Secretary of Education, the NCAA, and other interested parties. Should you wish to discuss its contents, please call me on (202) 512-7014. Other major contributors to this report are listed in appendix VI.

Sincerely yours,



Clarence C. Crawford
Associate Director, Education and
Employment Issues

Contents

Letter	1
Appendix I GAO's Questionnaire Methodology	22
Appendix II Extract From GAO'S April 9, 1992, Testimony Comparing Results for Historically Black Schools to NCAA's Other Division I Schools	24
Appendix III Single-Position Responses to GAO'S Survey of Division I Schools	30
Appendix IV Multiple-Position Responses to GAO'S Survey of Division I Schools	41

Appendix V Additional Information on the NCAA's Revenues and Expenses 51

Appendix VI Major Contributors to This Report 61

Related GAO Products 64

Tables

Table II.1: Average Base Salaries for Selected Athletic Positions at Historically Black and Other Schools 27
Table II.2: Average Additional School Benefits for Selected Athletic Positions at Historically Black and Other Schools 27
Table II.3: Average Outside Income for Selected Athletic Positions at Historically Black and Other Schools 28
Table II.4: Average Total Compensation for Selected Athletic Positions at Historically Black and Other Schools 28
Table II.5: Comparison of Compensation for Women and Men Coaching Women's Basketball at Historically Black and Other Schools 29

Figures

Figure 1: NCAA's Revenues 5
Figure 2: NCAA's Expenses 6
Figure 3: Division I-A Schools' Revenues 7
Figure 4: Division I-A Schools' Expenses 8
Figure 5: Women's Representation in Selected Positions at Division I Schools 9
Figure 6: Minorities as a Percentage of Staff in Selected Athletic Positions at Division I Schools 10
Figure 7: Average Total Compensation for Selected Athletic Positions at Division I Schools 11
Figure 8: Average Base Salaries for Selected Athletic Positions at Division I Schools 12

Figure 9: Average Additional School Benefits for Selected Athletic Positions at Division I Schools 13
Figure 10: Average Outside Income for Selected Athletic Positions at Division I Schools 14
Figure 11: Average Compensation for Women and Men Coaching Women's Basketball at Division I Schools 15
Figure II.1: Women as a Percentage of Heads of Women's Programs and Head Coaches of Women's Basketball 25
Figure II.2: Minorities as a Percentage of Staff for Selected Athletic Positions at the NCAA's Other Division I Schools 26

Abbreviations

GAO	General Accounting Office
NCAA	National Collegiate Athletic Association

GAO's Questionnaire Methodology

We developed and mailed a questionnaire to the athletic directors at the 298 schools in the NCAA's division I. We asked them to provide the requested information for their position, as well as for four other positions within the athletic department. These other positions were (1) head football coach, (2) head coach for men's basketball, (3) head coach for women's basketball, and (4) head of women's athletic programs.[1]

Specifically, we requested gender, race/ethnicity, and income data for each of the five positions. We further defined income data with three variables or questions concerning an individual's (1) base salary, (2) special or additional school benefits, and (3) outside compensation.

We asked that earnings from nonathletic activities, such as teaching, be excluded. We specified that the income information we were seeking reflect the compensation an individual received as a result of holding that particular athletic position. We also requested that the respondents identify whether any individual held more than one of the five surveyed positions concurrently. We then analyzed the multiple position results separately.

We defined base salary to include an individual's base pay and any additional salary or bonuses. We stated that special or additional school benefits included items such as housing assistance, free transportation (for example, use of a car), free tickets to sporting events, and club memberships.[2] We defined outside earnings as any compensation from sources outside the school, such as income earned from product endorsements (for example, shoe advertisements), speaking engagements, and radio or television shows.

We pledged confidentiality for all responses with the Subcommittee's written consent. As such, we agreed to only report aggregate data, with no identification of the schools that responded.

Response Rate

We received responses from 264 of the 298 schools (88 percent) we surveyed. However, 5 of the responding schools declined to answer any of the questions we asked. Therefore, we had 259 usable questionnaires. The respondents were broken down into two groups: (1) 248 schools who sent

[1]We defined head of women's athletic programs to be the person responsible for overseeing women's athletics at an institution, not necessarily the person designated as senior women's administrator.

[2]We asked that respondents exclude from their special or additional school benefits items such as health, life, and/or disability insurance provided to all school staff.

back questionnaires with both demographic and income data, although a few of these schools did not answer all three of the income questions; and (2) 11 schools that provided demographic data only.

Special Considerations

We excluded responses for certain positions at three schools for our analyses of both demographic and income data. These three schools had more than one individual who held a particular position during our survey timeframe. For example, we excluded the responses for one school where two individuals shared a position as co-coaches during the entire 1990-91 academic year.

We also excluded from our income analysis the responses of individuals who indicated they received no special or additional school benefits or outside income. As a result, we confined this part of our analysis to only those individuals who received compensation in these two categories.

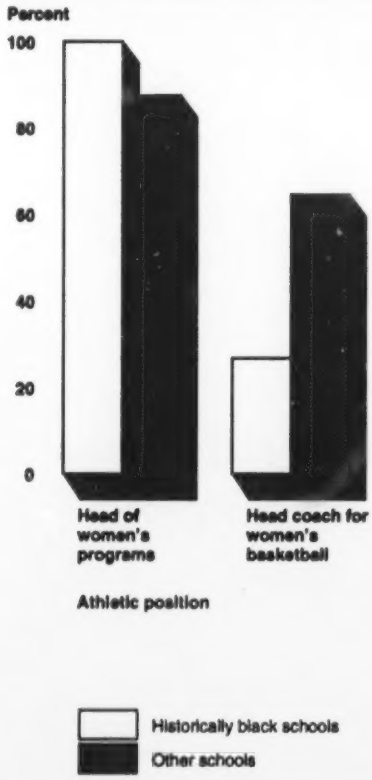
Extract From GAO'S April 9, 1992, Testimony Comparing Results for Historically Black Schools to NCAA's Other Division I Schools

The following information is from our testimony before the Subcommittee on April 9, 1992. This information is based on the results from the 259 division I schools that responded to our questionnaire. It is also based on the results for individuals who held only one of the five positions we surveyed and compares the results for historically black schools to the other division I schools.

Gender Profile

At the schools responding to our questionnaire, only one woman in division I served as athletic director, and no women coached football or men's basketball. Figure II.1 shows that women were more frequently represented as the head of women's programs. However, this figure also shows that women comprised a lower percentage (about 27 percent versus 64 percent) of head coaches of women's basketball at historically black schools compared to the other division I schools.

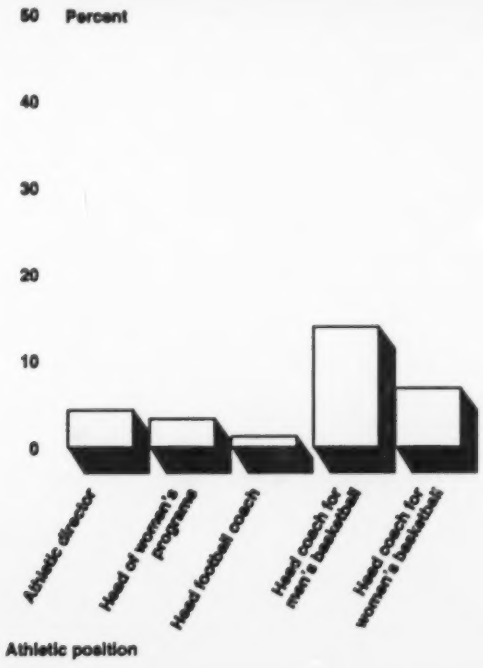
Figure II.1: Women as a Percentage of Heads of Women's Programs and Head Coaches of Women's Basketball



Minority Profile

Among the schools responding to our questionnaire, all athletic department positions at historically black schools were occupied by minorities, except at one division I school where a white male was the head coach for women's basketball. However, as shown in figure II.2, minorities rarely held these positions at other division I schools. Head coach for men's basketball was the position most frequently held by minorities—about 14 percent of the positions.

Figure II.2: Minorities as a Percentage of Staff for Selected Athletic Positions at the NCAA's Other Division I Schools



Average Compensation Received by Personnel in Selected Athletic Positions

The average amount cited for each income item that follows is the average amount received by those persons reporting such income. Many schools reported that not all persons holding these positions received additional school benefits or outside income. This is particularly true for historically black schools, where only a small number of athletic personnel received any additional school benefits or outside income.

Base Salaries

At historically black schools, head football coaches had the highest average base salary—$49,522—while athletic directors at the other division I schools had the highest average base salary—$82,355. Table II.1 shows that individuals occupying the five athletic positions at historically black schools earned a lower average base salary than those individuals in similar positions at the other schools.

Table II.1: Average Base Salaries for Selected Athletic Positions at Historically Black and Other Schools

	Average base salary	
Athletic position[a]	Historically black schools	Other schools
Athletic director	$49,117	$82,355
Head of women's programs	33,289	48,694
Head football coach	49,522	77,511
Head coach for men's basketball	44,290	71,151
Head coach for women's basketball	30,602	40,482

[a]The number of responding schools that said their staff received and reported a base salary for the five athletic positions (in consecutive order) at historically black schools were 10, 3, 12, 16, and 15; and at the other division I schools 134, 120, 153, 228, and 215.

Additional School Benefits

For those earning additional school benefits in division I schools, head football coaches had the highest benefits—$19,968 and $25,568—at historically black and other division I schools, respectively. These benefits can represent items such as club memberships and housing assistance. Table II.2 shows that individuals occupying the head of women's programs, head football coach, and head coach for men's basketball positions at historically black schools earned less additional school benefits than those in similar positions at the other division I schools. However, athletic directors and head coaches of women's basketball at historically black schools had higher average additional school benefits than those at the other schools.

Table II.2: Average Additional School Benefits for Selected Athletic Positions at Historically Black and Other Schools

	Average additional school benefits	
Athletic position[a]	Historically black schools	Other schools
Athletic director	$8,000	$7,367
Head of women's programs	[b]	3,359
Head football coach	19,968	25,568
Head coach for men's basketball	12,425	20,162
Head coach for women's basketball	7,737	4,943

[a]The number of responding schools that said their staff received and reported additional school benefits for the five athletic positions (in consecutive order) at historically black schools were 2, 0, 3, 5, and 3; and at the other division I schools, 97, 65, 119, 182, and 136.

[b]No individuals in this position reported receiving such income.

Outside Income

Head coaches for men's basketball had the highest average income for those receiving income from sources outside the schools, ranging from $5,000 at historically black schools to $39,338 at the other division I schools. Table II.3 shows that individuals occupying the five athletic positions at historically black schools had lower average outside earnings than those in similar positions at the other schools.

Table II.3: Average Outside Income for Selected Athletic Positions at Historically Black and Other Schools

	Average outside income	
Athletic position[a]	Historically black schools	Other schools
Athletic director	[b]	$16,890
Head of women's programs	[b]	3,783
Head football coach	$4,000	32,835
Head coach for men's basketball	5,000	39,338
Head coach for women's basketball	[b]	6,651

[a]The number of responding schools that said their staff received and reported outside income for the five athletic positions (in consecutive order) at historically black schools were 0, 0, 2, 3, and 0; and at the other division I schools, 22, 9, 97, 155, and 91.

[b]No individuals in this position reported receiving such income.

Total Income

Head football coaches had the highest average total compensation: $55,181 at historically black schools and $120,258 at the other division I schools. Table II.4 shows that individuals occupying the five athletic positions at historically black schools had lower average total compensation than those in similar positions at the other division I schools.

Table II.4: Average Total Compensation for Selected Athletic Positions at Historically Black and Other Schools

	Average total compensation	
Athletic position[a]	Historically black schools	Other schools
Athletic director	$50,717	$89,115
Head of women's programs	33,875	50,205
Head football coach	55,181	120,258
Head coach for men's basketball	49,110	114,993
Head coach for women's basketball	32,150	46,005

[a]The number of responding schools combined to determine the average total compensation received and reported for the five athletic positions (in consecutive order) at historically black schools were 10, 2, 12, 16, and 15; and at the other division I schools, 122, 113, 130, 203, and 191.

Comparative Compensation for Women and Men Coaching Women's Basketball

As requested by your office, we also compared the earnings for women and men who coach women's basketball at historically black and the other division I schools. We found that men had earned slightly more in average total compensation ($32,331) than women ($31,651) at historically black schools. However, women had a higher average total compensation ($47,871) than men ($42,706) at the other division I schools. Table II.5 shows these results.

Table II.5: Comparison of Compensation for Women and Men Coaching Women's Basketball at Historically Black and Other Schools

	Average compensation at historically at black schools		Average compensation at other division I schools	
Income category	Women[a]	Men[a]	Women[b]	Men[b]
Base salary	$31,526	$30,266	$42,495	$36,725
Additional benefits	500	11,356	5,018	4,795
Outside income	[c]	[c]	6,471	7,018
Total earnings[d]	**$31,651**	**$32,331**	**$47,871**	**$42,706**

[a]The number of responding schools for women and men coaching women's basketball for each income category (in consecutive order) at historically black schools were 4, 1, 0, and 4 for women; and 11, 2, 0, and 11 for men.

[b]The number of responding schools for women and men coaching women's basketball for each income category (in consecutive order) at the other division I schools were 140, 90, 61, and 122 for women; and 75, 46, 30, and 69 for men.

[c]No individuals in this position reported receiving such income.

[d]Income categories are averages. As a result, the numbers cited cannot be added together in determining the average total earnings.

Single-Position Responses to GAO'S Survey of Division I Schools

This appendix contains the answers to questions for personnel who held just one of the five athletic department positions we surveyed. Appendix IV contains the answers for personnel who concurrently held more than one of the five positions (multiple positions) in the athletic department.

The number of responses for the three income variables (base salary, additional school benefits, and outside income) in this appendix represent the results for only those who reported the dollar value of the income item. As such we excluded from our analysis those who said the value was zero or those that declined to provide the value. The percentages cited may not always add to 100 percent due to rounding.

1. During academic year 1990-91, did anyone at your institution occupy more than one of the following athletic positions: athletic director, football coach, men's basketball coach, women's basketball coach, head of women's programs?

Response	No.	Percent
No	145[a]	44.0
Yes	114[b]	56.0
Total	**259**	**100.0**

[a]This figure represents the number of schools that responded that no one person concurrently held more than one of the five positions we surveyed.

[b]This figure represents the number of schools that responded that someone concurrently held more than one of the five positions we surveyed.

2. Did your institution have an individual in the following athletic positions?

a. Athletic director

Response	No.	Percent
Yes	151[a]	100.0
No	0	0.0
Total	**151**	**100.0**

[a]These figures represent the number of schools responding that the person occupying the specified position held that position only. As a result, while 145 schools indicated they had no multiple positions (see question 1), 151 schools had single-position athletic directors, 176 schools had single-position head football coaches, 254 schools had single-position head coaches for men's basketball, 242 had single-position head coaches for women's basketball, and 130 had single-position head of women's programs.

b. Head football coach

Response	No.	Percent
Yes	176	72.4
No	67	27.6
Total	243	100.0

c. Head coach for men's basketball

Response	No.	Percent
Yes	254	99.6
No	1	.4
Total	255	100.0

d. Head coach for women's basketball

Response	No.	Percent
Yes	242	96.8
No	8	3.2
Total	250	100.0

e. Head of women's programs

Response	No.	Percent
Yes	130	80.7
No	31	19.3
Total	161	100.0

3. Which of the race or ethnic groups best describes the persons in the following positions?

a. Athletic director

Race/ ethnicity	No.	Percent
White	135	89.4
Black	15	9.9
Hispanic	1	0.7
Native American	•	•
Asian	•	•
Other	•	•
Total	151	100.0

b. Head football coach

Race/ ethnicity	No.	Percent
White	162	92.0
Black	13	7.4
Hispanic	1	0.6
Native American	•	•
Asian	•	•
Other	•	•
Total	176	100.0

c. Head coach for men's basketball

Race/ ethnicity	No.	Percent
White	205	80.7
Black	46	18.1
Hispanic	2	0.8
Native American	1	0.4
Asian	•	•
Other	•	•
Total	254	100.0

d. Head coach for women's basketball

Race/ ethnicity	No.	Percent
White	211	87.9
Black	27	11.3
Hispanic	•	•
Native American	•	•
Asian	2	0.8
Other	•	•
Total	240[a]	100.0

[a]The number of schools with a women's basketball coach was 242. We excluded two cases from our analyses of race, gender, and income, however, because the schools had co-coaches in the position. Our analyses of this position is, therefore, based on 240 cases.

e. Head of women's programs

Race/ ethnicity	No.	Percent
White	123	94.6
Black	6	4.6
Hispanic	•	•
Native American	•	•
Asian	1	0.8
Other	•	•
Total	130	100.0

4. Indicate the gender of the persons in the following positions.

a. Athletic director

Gender	No.	Percent
Male	150	99.3
Female	1	0.7
Total	151	100.0

b. Head football coach

Gender	No.	Percent
Male	176	100.0
Female	•	0.0
Total	176	100.0

c. Head coach for men's basketball

Gender	No.	Percent
Male	254	100.0
Female	•	0.0
Total	254	100.0

d. Head coach for women's basketball

Gender	No.	Percent
Male	91	37.9
Female	149	62.1
Total	240	100.0

e. Head of women's programs

Gender	No.	Percent
Male	16	12.3
Female	114	87.7
Total	130	100.0

5. A. Indicate the approximate base salary paid by the institution to the following individuals.

a. Athletic director

Compensation	No.	Percent
Less than $25,000	1	0.7
$25,000-49,999	9	6.3
$50,000-74,999	57	39.6
$75,000-99,999	46	31.9
$100,000-124,999	26	18.1
$125,000-149,999	5	3.5
$150,000 or more	•	•
Total	144	100.0

Note: The average base salary for athletic directors was $80,047, and the amounts cited ranged from $22,500 to $139,000.

b. Head football coach

Compensation	No.	Percent
Less than $25,000	5	3.0
$25,000-49,999	18	10.9
$50,000-74,999	77	46.7
$75,000-99,999	26	15.8
$100,000-124,999	22	13.3
$125,000-174,999	16	9.7
$175,000 or more	1	0.6
Total	165	100.0

Note: The average base salary for head football coaches was $75,476, and the amounts cited ranged from $5,000 to $193,075.

c. Head coach for men's basketball

Compensation	No.	Percent
Less than $25,000	3	1.2
$25,000-49,999	48	19.7
$50,000-74,999	109	44.7
$75,000-99,999	50	20.5
$100,000-124,999	24	9.8
$125,000-174,999	9	3.7
$175,000 or more	1	0.4
Total	244	100.0

Note: The average base salary for head coaches for men's basketball was $69,390, and the amounts cited ranged from $17,000 to $240,392.

d. Head coach for women's basketball

Compensation	No.	Percent
Less than $25,000	10	4.3
$25,000-34,999	68	29.6
$35,000-49,999	112	48.7
$50,000-74,999	38	16.5
$75,000-100,000	2	0.9
Total	230	100.0

Note: The average base salary for head coaches for women's basketball was $39,838, and the amounts cited ranged from $4,500 to $92,300.

e. Head of women's programs

Compensation	No.	Percent
Less than $25,000	2	1.6
$25,000-34,999	18	14.6
$35,000-49,999	49	39.8
$50,000-74,999	48	39.0
$75,000-100,000	6	4.9
Total	123	100.0

Note: The average base salary for the heads of women's programs was $48,319, and the amounts cited ranged from $20,000 to $89,000.

5. B. Indicate the approximate special (additional) benefits paid by the institution to the following individuals.

a. Athletic director

Compensation	No.	Percent
Less than $1,000	7	7.1
$1,000-1,999	12	12.1
$2,000-3,999	19	19.2
$4,000-7,999	32	32.3
$8,000-11,999	15	15.2
$12,000-19,999	9	9.1
$20,000-54,000	5	5.1
Total	99	100.0

Note: The average special benefits for athletic directors was $7,380, and the amounts cited ranged from $49 to $53,195.

b. Head football coach

Compensation	No.	Percent
Less than $1,000	7	5.7
$1,000-3,999	30	24.6
$4,000-7,999	25	20.5
$8,000-19,999	30	24.6
$20,000-59,999	17	13.9
$60,000-99,999	7	5.7
$100,000-199,999	4	3.3
$200,000 or more	2	1.6
Total	122	100.0

Note: The average special benefits for head football coaches was $25,431, and the amounts cited ranged from $91 to $565,000.

c. Head coach for men's basketball

Compensation	No.	Percent
Less than $1,000	9	4.8
$1,000-3,999	47	25.1
$4,000-7,999	32	17.1
$8,000-19,999	49	26.2
$20,000-59,999	35	18.7
$60,000-99,999	8	4.3
$100,000-225,000	7	3.7
Total	187	100.0

Note: The average special benefits for head coaches for men's basketball was $19,955, and the amounts cited ranged from $91 to $216,594.

d. Head coach for women's basketball

Compensation	No.	Percent
Less than $1,000	22	15.8
$1,000-1,999	14	10.1
$2,000-3,999	37	26.6
$4,000-7,999	39	28.1
$8,000-11,999	18	12.9
$12,000-19,999	4	2.9
$20,000-30,000	5	3.6
Total	139	100.0

Note: The average special benefits for head coaches for women's basketball was $5,003, and the amounts cited ranged from $6 to $30,000.

e. Head of women's programs

Compensation	No.	Percent
Less than $1,000	15	23.1
$1,000-1,999	9	13.8
$2,000-3,999	21	32.3
$4,000-7,999	12	18.5
$8,000-15,000	8	12.3
Total	65	100.0

Note: The average special benefits for heads of women's programs was $3,359, and the amounts cited ranged from $65 to $15,000.

6. Did the following individuals receive compensation from outside sources?

a. Athletic director

Response	No.	Percent
Yes	26	17.2
No	112	74.2
Unknown	13	8.6
Total	151	100.0

b. Head football coach

Response	No.	Percent
Yes	115	65.3
No	47	26.7
Unknown	14	8.0
Total	176	100.0

c. Head coach for men's basketball

Response	No.	Percent
Yes	176	69.3
No	63	24.8
Unknown	15	5.9
Total	254	100.0

d. Head coach for women's basketball

Response	No.	Percent
Yes	106	44.2
No	119	49.6
Unknown	15	6.2
Total	240	100.0

e. Head of women's programs

Response	No.	Percent
Yes	9	6.9
No	108	83.1
Unknown	13	10.0
Total	130	100.0

7. For those individuals who received compensation from outside sources, indicate the approximate dollar value.

a. Athletic director

Compensation	No.	Percent
Less than $1,000	2	9.1
$1,000-1,999	4	18.2
$2,000-3,999	1	4.5
$4,000-9,999	7	31.8
$10,000-19,999	4	18.2
$20,000-49,999	2	9.1
$50,000 or more	2	9.1
Total	22	100.0

Note: The average outside compensation for athletic directors was $16,890, and the amounts cited ranged from $250 to $125,000.

b. Head football coach

Compensation	No.	Percent
Less than $1,000	6	6.1
$1,000-1,999	15	15.2
$2,000-3,999	13	13.1
$4,000-9,999	24	24.2
$10,000-34,999	15	15.2
$35,000-99,999	14	14.1
$100,000-199,999	8	8.1
$200,000-255,000	4	4.0
Total	99	100.0

Note: The average outside compensation for head football coaches was $32,253, and the amounts cited ranged from $250 to $253,000.

c. Head coach for men's basketball

Compensation	No.	Percent
Less than $1,000	6	3.8
$1,000-1,999	17	10.8
$2,000-3,999	11	7.0
$4,000-9,999	26	16.5
$10,000-34,999	57	36.1
$35,000-99,999	24	15.2
$100,000-199,999	11	7.0
$200,000-299,999	4	2.5
$300,000 or more	2	1.3
Total	158	100.0

Note: The average outside compensation for head coaches for men's basketball was $38,686, and the amounts cited ranged from $400 to $500,000.

d. Head coach for women's basketball

Compensation	No.	Percent
Less than $1,000	13	14.3
$1,000-1,999	12	13.2
$2,000-3,999	21	23.1
$4,000-9,999	24	26.4
$10,000-19,999	13	14.3
$20,000-47,000	8	8.8
Total	91	100.0

Note: The average outside compensation for head coaches for women's basketball was $6,651, and the amounts cited ranged from $125 to $47,000.

e. Head of women's programs

Compensation	No.	Percent
Less than $1,000	1	11.1
$1,000-1,999	2	22.2
$2,000-3,999	3	33.3
$4,000-5,999	2	22.2
$6,000 or more	1	11.1
Total	9	100.0

Note: The average outside compensation for heads of women's programs was $3,783, and the amounts cited ranged from $744 to $14,000.

Multiple-Position Responses to GAO'S Survey of Division I Schools

This appendix contains the answers for personnel who concurrently held more than one of the five positions (multiple positions) we surveyed. For example, the athletic director was also the head football coach.

The number of responses for the three income variables (base salary, additional school benefits, and outside income) in this appendix represent the results for only those who reported the dollar value of the income item. As such we excluded from our analysis those who said the value was zero or those that declined to provide the value.[1] The percentages cited may not always add to 100 percent due to rounding.

1. During academic year 1990-91, did anyone at your institution occupy more than one of the following athletic positions: athletic director, head football coach, head coach for men's basketball, head coach for women's basketball, head of women's programs?

Response	No.	Percent
Yes	114	44.0
No	145	56.0
Total	259	100.0

2. For each person who occupied more than one position, indicate which of the following multiple positions they held.[2]

	No.
a. Athletic director/ football coach	16
b. Athletic director/head coach for men's basketball	3
c. Athletic director/head of women's programs	88
d. Athletic director/head coach for men's basketball/head of women's programs	1
e. Head coach for women's basketball/ head of women's programs	9

[1]We included in our analysis the base salary for the one person who reported receiving no earnings.

[2]Three of the 114 schools responding that someone concurrently held more than one of the five positions we surveyed, stated that two individuals held multiple positions at their schools. As a result, there were 117 individuals who had these multiple responsibilities (see question 2).

3. Which of the race or ethnic groups best describes the persons in the following positions?

a. Athletic director/head football coach

Race/ethnicity	No.	Percent
White	14	93.3
Black	1	6.7
Hispanic	•	•
Native American	•	•
Asian	•	•
Other	•	•
Total	15[a]	100.0

[a]Sixteen (16) schools had athletic directors who also held the position of football coach. We excluded one case from our analyses, however, because the positions were held by one person for part of the year and by separate individuals for the remainder of the year.

b. Athletic director/head coach for men's basketball

Race/ethnicity	No.	Percent
White	3	100.0
Black	•	•
Hispanic	•	•
Native American	•	•
Asian	•	•
Other	•	•
Total	3	100.0

c. Athletic director/head of women's programs

Race/ethnicity	No.	Percent
White	80	90.9
Black	6	6.8
Hispanic	1	1.1
Native American	1	1.1
Asian	•	•
Other	•	•
Total	88	100.0

d. Athletic director/head coach for men's basketball/head of women's programs

Race/ethnicity	No.	Percent
White	1	100.0
Black	•	•
Hispanic	•	•
Native American	•	•
Asian	•	•
Other	•	•
Total	1	100.0

e. Head coach for women's basketball/ head of women's programs

Race/ethnicity	No.	Percent
White	7	77.8
Black	1	11.1
Hispanic	1	11.1
Native American	•	•
Asian	•	•
Other	•	•
Total	9	100.0

4. Indicate the gender of the persons in the following positions.

a. Athletic director/head football coach

Gender	No.	Percent
Male	15	100.0
Female	•	•
Total	15	100.0

b. Athletic director/head coach for men's basketball

Gender	No.	Percent
Male	3	100.0
Female	•	•
Total	3	100.0

c. Athletic director/head of women's programs

Gender	No.	Percent
Male	86	97.7
Female	2	2.3
Total	88	100.0

d. Athletic director/head coach for men's basketball/head of women's programs

Gender	No.	Percent
Male	1	100.0
Female	•	•
Total	1	100.0

e. Head coach for women's basketball/ head of women's programs

Gender	No.	Percent
Male	3	33.3
Female	6	66.7
Total	9	100.0

5. A. Indicate the approximate base salary paid by the institution to the following individuals.

a. Athletic director/head football coach

Compensation	No.	Percent
Less than $25,000	•	•
$25,000-49,999	2	13.3
$50,000-74,999	6	40.0
$75,000-99,999	3	20.0
$100,000-124,999	1	6.7
$125,000-149,999	2	13.3
$150,000 or more	1	6.7
Total	15	100.0

Note: The average base salary for athletic directors/head football coaches was $85,008, and the amounts cited ranged from $40,000 to $184,950.

b. Athletic director/head coach for men's basketball

Compensation	No.	Percent
Less than $25,000	•	•
$25,000-49,999	•	•
$50,000-74,999	•	•
$75,000-99,999	1	33.3
$100,000-124,999	1	33.3
$125,000-149,999	•	•
$150,000 or more	1	33.3
Total	3	100.0

Note: The average base salary for athletic directors/head coach for men's basketball was $117,917, and the amounts cited ranged from $81,000 to $155,750.

c. Athletic director/head of women's programs

Compensation	No.	Percent
Less than $25,000	2	2.4
$25,000-49,999	9	10.6
$50,000-74,999	48	56.5
$75,000-99,999	22	25.9
$100,000-124,999	3	3.5
$125,000-149,999	1	1.2
$150,000 or more	•	•
Total	85	100.0

Note: The average base salary for athletic directors/heads of women's programs was $66,873, and the amounts cited ranged from 0 to $125,000.

d. Athletic director/head coach for men's basketball/head of women's programs

Note: Because only one person had these responsibilities we are not reporting the base salary for this individual in order to protect this person's confidentiality.

e. Head coach for women's basketball/ head of women's programs

Compensation	No.	Percent
Less than $25,000	•	•
$25,000-34,999	5	55.6
$35,000-49,999	3	33.3
$50,000-74,999	1	11.1
$75,000 or more	•	•
Total	9	100.0

Note: The average base salary for head coaches for women's basketball/heads of women's programs was $35,251, and the amounts cited ranged from $26,780 to $50,375.

5. B. Indicate the approximate special (additional) benefits paid by the institution to the following individuals.

a. Athletic director/head football coach

Compensation	No.	Percent
Less than $1,000	1	10.0
$1,000-1,999	1	10.0
$2,000-3,999	1	10.0
$4,000-7,999	1	10.0
$8,000-11,999	•	•
$12,000-19,999	1	10.0
$20,000-54,999	4	40.0
$55,000 or more	1	10.0
Total	10	100.0

Note: The average special benefits for athletic directors/head football coaches was $29,615, and the amounts cited ranged from $500 to $165,000.

b. Athletic director/head coach for men's basketball

Compensation	No.	Percent
Less than $1,000	•	•
$1,000-1,999	•	•
$2,000-3,999	•	•
$4,000-7,999	2	66.7
$8,000-11,999	•	•
$12,000-19,999	•	•
$20,000-54,999	•	•
$55,000 or more	1	33.3
Total	3	100.0

Note: The average special benefits for athletic directors/head coach for men's basketball was $36,000, and the amounts cited ranged from $4,000 to $100,000.

c. Athletic director/head of women's programs

Compensation	No.	Percent
Less than $1,000	2	3.8
$1,000-1,999	11	20.8
$2,000-3,999	13	24.5
$4,000-7,999	14	26.4
$8,000-11,999	4	7.5
$12,000-19,999	6	11.3
$20,000-54,999	3	5.7
$55,000 or more	•	•
Total	53	100.0

Note: The average special benefits for athletic directors/head of women's programs was $6,722, and the amounts cited ranged from $120 to $44,000.

d. Athletic director/head coach for men's basketball/head of women's programs

Note: Because only one person had these multiple responsibilities we are not reporting the special benefits for this individual in order to protect this person's confidentiality.

e. Head coach for women's basketball/ head of women's programs

Compensation	No.	Percent
Less than $1,000	2	40.0
$1,000-1,999	•	•
$2,000-3,999	•	•
$4,000-7,999	2	40.0
$8,000-11,999	1	20.0
$12,000-19,999	•	•
$20,000 or more	•	•
Total	5	100.0

Note: The average special benefits for head coach for women's basketball/head of women's programs was $4,584, and the amounts cited ranged from $50 to $9,000.

6. Did the following individuals receive compensation from outside sources?

a. Athletic director/head football coach

Response	No.	Percent
Yes	11	73.3
No	4	26.7
Unknown	•	•
Total	15	100.0

b. Athletic director/head coach for men's basketball

Response	No.	Percent
Yes	1	33.3
No	2	66.7
Unknown	•	•
Total	3	100.0

c. Athletic director/head of women's programs

Response	No.	Percent
Yes	16	18.2
No	70	79.5
Unknown	2	2.3
Total	88	100.0

d. Athletic director/head coach for men's basketball/head of women's programs

Response	No.	Percent
Yes	1	100.0
No	•	•
Unknown	•	•
Total	1	100.0

e. Head coach for women's basketball/ head of women's programs

Response	No.	Percent
Yes	1	11.1
No	8	88.9
Unknown	•	•
Total	9	100.0

7. For those individuals who received compensation from outside sources, indicate the approximate dollar value.

a. Athletic director/head football coach

Compensation	No.	Percent
Less than $1,000	•	•
$1,000-1,999	1	10.0
$2,000-3,999	3	30.0
$4,000-9,999	1	10.0
$10,000-19,999	1	10.0
$20,000-49,999	3	30.0
$50,000 or more	1	10.0
Total	10	100.0

Note: The average outside compensation for athletic directors/head football coach was $43,780, and the amounts cited ranged from $1,000 to $313,000.

b. Athletic director/head coach for men's basketball

Note: Because only one person had these multiple responsibilities we are not reporting the outside income for this individual in order to protect this person's confidentiality.

c. Athletic director/head of women's programs

Compensation	No.	Percent
Less than $1,000	2	13.3
$1,000-1,999	2	13.3
$2,000-3,999	3	20.0
$4,000-9,999	5	33.3
$10,000-19,999	3	20.0
$20,000-49,999	•	•
$50,000 or more	•	•
Total	15	100.0

Note: The average outside compensation for athletic directors/head of women's programs was $5,467, and the amounts cited ranged from $100 to $15,000.

d. Athletic director/head coach for men's basketball/head of women's programs

Note: Because only one person had these multiple responsibilities we are not reporting the outside income for this individual in order to protect this person's confidentiality.

e. Head coach for women's basketball/ Head of women's programs

Note: Because only one person had these multiple responsibilities we are not reporting the outside income for this individual in order to protect this person's confidentiality.

Additional Information on the NCAA's Revenues and Expenses

The following pages are an extract from the NCAA's 1990-91 annual report.

1991 Report of the Treasurer
December 11, 1991
Page No. 6

CONSOLIDATED STATEMENT OF REVENUE

(Schedule 2)

	Year Ended August 31 1991	1990
Television (Note J):		
Rights fees	$116,795,780	
Assessments	1,731,900	$ 1,665,483
Total Television Revenue	$118,527,680	$ 1,665,483
Royalties:		
Corporate sponsorships	$ 2,129,324	$ 1,971,771
Official ball royalties	1,432,754	364,872
Foreign licensees	1,129,234	1,181,102
Domestic licensees	656,312	558,812
Total Royalties Revenue	$ 5,347,624	$ 4,076,557
Championships (Note J):		
Division I men's basketball	$ 12,988,824	$ 73,593,187
Other Division I championships	6,587,297	8,449,984
Division II championships	834,299	1,014,246
Division III championships	405,573	456,787
Total Championships Revenue	$ 20,815,993	$ 83,514,204
Publishing:		
The NCAA News subscriptions	$ 409,993	$ 389,848
Rules & records books sales	349,787	370,374
House publications sales	322,932	202,705
The NCAA News advertising	271,712	448,237
Statistical forms sales	41,089	39,468
Miscellaneous	40,105	57,503
Special sales	3,701	3,413
Book sales	633	604
Total Publishing Revenue	$ 1,439,952	$ 1,512,152

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1991 Report of the Treasurer
December 11, 1991
Page No. 7

	Year Ended August 31 1991	1990
Communications:		
Television videos	$ 361,911	$ 309,453
Television productions	125,000	361,197
Videotape-film library	46,305	63,149
Radio programs	20,000	75,636
Professional development seminars	15,000	21,619
Catalog sales	8,908	7,309
Statistical services	5,219	4,841
Miscellaneous	1,938	8,454
Basketball productions		50,302
Total Communications Revenue	$ 584,281	$ 901,960
Visitors Center:		
Gift shop sales	$ 174,590	
Sponsorships	61,514	
Admissions	21,336	
Total Visitors Center Revenue	$ 257,440	
General:		
Investments	$ 2,425,843	$ 2,149,167
Membership dues	857,190	846,137
Contributions	742,794	3,000,000
Certification fees	228,000	216,000
Registration fees	191,451	141,583
Miscellaneous	170,287	108,268
Total General Revenue	$ 4,615,565	$ 6,461,155
Grants:		
NCAA Foundation	$ 963,296	$ 838,673
TOTAL REVENUE	$152,551,831	$ 98,970,184

1991 Report of the Treasurer
December 11, 1991
Page No. 8

CONSOLIDATED STATEMENT OF EXPENSE

(Schedule 3)

	Year Ended August 31 1991	1990
Distributions to Members (Note J):		
Division I men's basketball fund	$ 31,249,997	
Grants-in-aid fund	20,854,338	
Sports sponsorship fund	10,416,673	
Academic enhancement fund	7,375,000	
Conference grants	3,988,840	
Needy student-athlete fund	2,999,896	
Royalties	1,152,846	$ 912,164
Division II enhancement fund	1,000,012	
Grants to affiliated organizations	112,942	92,540
Total Distributions to Members	$ 79,150,544	$ 1,004,704
Championships:		
Division I men's basketball--		
Game expense	$ 2,692,472	$ 7,263,632
Transportation expense	2,534,520	1,009,059
Per diem allowance	3,945,000	1,155,000
Distribution to teams (Note J)		36,514,422
Total Division I Men's Basketball Expense	$ 9,171,992	$ 45,942,113
Other Division I championships--		
Game expense	$ 2,439,023	$ 2,041,400
Transportation expense	5,847,243	4,471,111
Per diem allowance	5,298,160	2,631,770
Distributions to teams (Note J)		5,106,885
Total Other Division I Championships Expense	$ 13,584,426	$ 14,251,166
Division II championships--		
Game expense	$ 675,950	$ 683,724
Transportation expense	2,427,403	1,873,281
Per diem allowance	1,287,134	560,009
Distribution to teams (Note J)		86,045

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1991 Report of the Treasurer
December 11, 1991
Page No. 9

	Year Ended August 31 1991	1990
Total Division II Championships Expense	$ 4,390,487	$ 3,203,059
Division III Championships--		
Game expense	$ 817,736	$ 809,652
Transportation expense	1,957,859	1,333,775
Per diem allowance	2,414,430	621,602
Total Division III Championships Expense	$ 5,190,025	$ 2,765,029
Total Championships Expense	$ 32,336,930	$ 66,161,367
Membership Services:		
Sports sciences--		
Drug testing	$ 3,349,295	$ 1,594,490
Drug education	390,157	340,205
Injury surveillance system	91,042	70,895
Other	9,339	
Total Sports Sciences Expense	$ 3,839,833	$ 2,005,590
Publications--		
Manufacturing	$ 1,047,211	$ 543,516
The NCAA News	575,351	557,656
Shipping	94,954	109,490
Promotion	52,926	39,784
Discount fees	6,269	1,916
Total Publications Expense	$ 1,776,711	$ 1,252,362
General--		
Legal fees & expenses	$ 1,436,325	$ 794,882
Youth programs	1,323,681	631,538
Catastrophic insurance	1,202,538	647,980
Scholarships	970,885	860,942
Conventions	574,672	486,395
Research	494,364	276,896

1991 Report of the Treasurer
December 11, 1991
Page No. 10

	Year Ended August 31 1991	1990
Governmental affairs	417,181	694,272
Honors banquet	173,972	137,272
Membership seminars	89,933	80,014
Professional development	31,670	25,692
Special awards	29,861	14,412
International exchange program	10,574	12,431
Membership dues	6,802	8,260
Miscellaneous	796	
Aircraft expense	600,982	250,451
Aircraft reserve	(598,650)	(397,800)
Total General Expense	$ 6,765,586	$ 4,523,637
Promotion and public relations--		
Promotion	$ 788,041	$ 632,897
Television productions	591,625	266,089
Television videotapes	361,995	225,467
Women's Tenth Anniversary Celebration	192,264	
News film production & service	163,277	144,551
Marketing	112,933	122,798
Public relations programs	105,521	110,343
Television research	65,628	30,519
Videotape-film library	37,520	37,344
Total Promotion and Public Relations Expense	$ 2,418,804	$ 1,570,008
Visitors center--		
Development & design	$ 609,607	$ 238,631
Marketing	261,375	
Cost of goods sold	127,036	
Openings	71,233	
Awareness program	58,632	
Meetings	308	
Total Visitors Center Expense	$ 1,128,191	$ 238,631
Total Membership Services Expense	$ 15,929,125	$ 9,590,228

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1991 Report of the Treasurer
December 11, 1991
Page No. 11

	Year Ended August 31 1991	1990
Committees:		
General committees	$ 1,385,888	$ 965,758
Special committees	242,024	340,495
Sports committees	222,823	185,632
Committee chairs & secretaries	27,505	33,572
Delegates to other organizations	5,224	6,292
Officers	5,183	5,615
Total Committees Expense	$ 1,888,647	$ 1,537,364
National Office:		
General--		
Rent	$ 2,001,844	$ 1,232,662
Depreciation & amortization	1,616,967	957,842
Insurance	732,964	827,108
Contingency	633,771	84,990
Computer services & supplies	480,400	281,733
NCAA Foundation	236,414	338,673
Office supplies	208,764	230,835
Miscellaneous	190,230	93,048
Auditing & tax services	168,469	239,343
Employee recruitment & training	155,949	141,277
Office space development	111,840	132,761
Equipment repair & maintenance	61,850	
Subscriptions & publications	28,621	21,062
Loss on write-down of properties		1,402,097
Total General National Office Expense	$ 6,628,083	$ 5,983,431
Administration department--		
Salaries	$ 967,824	$ 862,302
Payroll taxes	67,684	60,383
Annuities	90,564	103,317
Insurance	139,361	81,510
Travel	268,883	215,878
Entertainment	11,207	10,561
Postage & express	56,303	64,126
Telephone	27,053	27,712
Equipment repair & maintenance		2,959
Printing & duplicating	86,333	57,639

1991 Report of the Treasurer
December 11, 1991
Page No. 12

	Year Ended August 31 1991	1990
Miscellaneous	5,532	1,311
Total Administration Expense	$ 1,720,744	$ 1,487,698
Business department--		
Salaries	$ 936,996	$ 712,523
Payroll taxes	71,307	52,357
Annuities	105,348	75,074
Insurance	166,434	114,383
Travel	73,812	57,611
Entertainment	3,549	3,758
Postage & express	18,212	17,162
Telephone	7,338	7,901
Equipment repair & maintenance	207	1,211
Printing & duplicating	19,217	29,301
Miscellaneous	5,178	3,670
Total Business Expense	$ 1,407,598	$ 1,074,951
Championships department--		
Salaries	$ 841,993	$ 541,303
Payroll taxes	63,044	40,775
Annuities	98,450	61,579
Insurance	127,587	83,420
Travel	368,618	279,974
Entertainment	21,220	23,612
Postage & express	55,985	31,073
Telephone	43,026	41,736
Equipment repair & maintenance		1,238
Printing & duplicating	149,287	103,030
Miscellaneous	9,275	1,483
Total Business Expense	$ 1,778,485	$ 1,209,223
Communications department--		
Salaries	$ 810,532	$ 718,951
Payroll taxes	57,521	50,488
Annuities	99,133	106,560
Insurance	122,675	89,815
Travel	230,271	209,231

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1991 Report of the Treasurer
December 11, 1991
Page No. 13

	Year Ended August 31 1991	1990
Entertainment	15,123	19,216
Postage & express	99,637	91,709
Telephone	35,309	31,580
Equipment repair & maintenance		3,607
Printing & duplicating	106,781	85,079
Miscellaneous	2,907	2,713
Total Communications Expense	$ 1,579,889	$ 1,408,949
Compliance services department--		
Salaries	$ 509,966	$ 394,807
Payroll taxes	39,747	29,396
Annuities	45,768	46,836
Insurance	89,541	51,162
Travel	215,484	121,481
Entertainment	6,331	6,408
Postage & express	43,566	25,649
Telephone	12,401	12,126
Equipment repair & maintenance	78	677
Printing & duplicating	44,118	101,449
Miscellaneous	1,607	1,022
Total Compliance Services Expense	$ 1,008,607	$ 791,013
Enforcement department--		
Salaries	$ 1,119,914	$ 895,755
Payroll taxes	85,669	68,338
Annuities	126,415	137,401
Insurance	147,560	104,964
Travel	579,398	568,417
Entertainment	9,501	8,250
Postage & express	26,399	22,117
Telephone	36,248	33,208
Equipment repair & maintenance	822	2,693
Printing & duplicating	17,253	11,413
Contract services	84,861	76,595
Miscellaneous	2,396	3,179
Total Enforcement Expense	$ 2,236,436	$ 1,932,330

1991 Report of the Treasurer
December 11, 1991
Page No. 14

	Year Ended August 31 1991	1990
Executive department--		
Salaries	$ 1,494,857	$ 948,345
Payroll taxes	60,715	37,564
Annuities	121,906	97,812
Insurance	122,867	77,074
Travel	708,338	479,301
Entertainment	58,979	52,970
Postage & express	11,984	13,855
Telephone	11,628	10,989
Equipment repair & maintenance		535
Printing & duplicating	21,036	10,976
Miscellaneous	1,285	2,394
Total Executive Expense	$ 2,613,595	$ 1,731,815
Legislative services department--		
Salaries	$ 710,377	$ 549,534
Payroll taxes	52,936	40,000
Annuities	80,688	76,109
Insurance	116,020	82,635
Travel	195,838	160,739
Entertainment	5,222	3,542
Postage & express	28,143	35,096
Telephone	44,322	41,651
Equipment repair & maintenance	63	1,475
Printing & duplicating	35,419	34,100
Miscellaneous	2,103	3,058
Total Legislative Services Expense	$ 1,271,131	$ 1,027,939
Publishing department--		
Salaries	$ 790,972	$ 663,372
Payroll taxes	59,537	49,051
Annuities	88,276	96,167
Insurance	152,389	109,594
Travel	91,301	49,345
Entertainment	2,431	1,832
Postage & express	28,924	39,494
Telephone	9,762	12,932
Equipment repair & maintenance	24,466	1,800
Printing & duplicating	24,445	12,174

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1991 Report of the Treasurer
December 11, 1991
Page No. 15

	Year Ended August 31 1991	1990
Miscellaneous	5,786	5,626
Total Publishing Expense	$ 1,278,289	$ 1,041,387
Visitors center department--		
Salaries	$ 301,279	$ 135,275
Payroll taxes	21,448	8,593
Annuities	17,827	18,745
Insurance	34,440	16,589
Travel	47,445	29,979
Entertainment	12,937	10,171
Postage & express	21,427	3,610
Telephone	4,263	4,716
Equipment repair & maintenance	524	2,092
Printing & duplicating	12,312	10,721
Miscellaneous	5,616	1,233
Total Visitors Center Expense	$ 479,518	$ 241,724
Total National Office Expense	$ 22,002,375	$ 17,930,460
TOTAL EXPENSE	$151,307,621	$ 96,224,123

Note J: Distribution of Revenues

In November 1989, the NCAA entered into an agreement with CBS Sports, Inc., for television rights to the division I men's basketball championship and 17 other meets and tournaments for the period 1991 through 1997. Television revenue no longer is recorded for any championship, but rather is shown as a separate line item.

In August 1990, the NCAA executive committee voted to discontinue the traditional distribution of net receipts of championships among the participating schools in favor of a plan, developed by a special committee, designed to apportion the moneys from the CBS contract more equitably among the membership.

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Student Athletes: Most Schools Meet Proposed Academic Reporting Requirements (GAO/HRD-89-157BR, Sept. 11, 1989).

Student Athletes: Information on Their Academic Performance (GAO/HRD-89-107FS, May 17, 1989).

Student Aid: Financial Assistance to Scholarship Athletes (GAO/HRD-87-78BR, May 11, 1987).

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